

State of South Dakota

SEVENTY-FIFTH SESSION
LEGISLATIVE ASSEMBLY, 2000

357D0632

SENATE TAXATION COMMITTEE ENGROSSED NO. **SB167** - 2/3/00

Introduced by: Senators Benson and Bogue and Representatives Juhnke and Koskan

1 FOR AN ACT ENTITLED, An Act to clarify who is responsible to file the return and remit the
2 sales tax due from auctions.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That chapter 10-45 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 All auction sales and consignment sales of tangible personal property and services are sales
7 at retail. The auction clerk shall file the return and remit the tax imposed by this chapter on the
8 gross receipts from each auction after applying the deductions provided by § 10-45-92.
9 However, the auctioneer is responsible for the payment of the tax imposed by this chapter if the
10 auction clerk is an employee of the auctioneer or if the auction clerk does not have a permit as
11 required by this chapter. In addition to any other information required to be kept by this chapter,
12 each auction clerk shall keep records that identify the owner of the property sold at auction and
13 the auctioneer who conducts the sale of such property.

14 Section 2. That chapter 10-46 be amended by adding thereto a NEW SECTION to read as
15 follows:

16 All auction sales and consignment sales of tangible personal property and services are sales

1 at retail. The auction clerk shall file the return and remit the tax imposed by this chapter on the
2 gross receipts from each auction after applying the deductions provided by § 10-45-92.
3 However, the auctioneer is responsible for the payment of the tax imposed by this chapter if the
4 auction clerk is an employee of the auctioneer or if the auction clerk does not have a permit as
5 required by this chapter. In addition to any other information required to be kept by this chapter,
6 each auction clerk shall keep records that identify the owner of the property sold at auction and
7 the auctioneer who conducts the sale of such property.

1 **BILL HISTORY**

2 1/21/00 First read in Senate and referred to Taxation. S.J. 140

3 2/2/00 Scheduled for Committee hearing on this date.

4 2/2/00 Taxation Do Pass Amended, Passed, AYES 8, NAYS 0. S.J. 284